

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TENNESSEE
AT GREENEVILLE

THE UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Case No. 2:17-CV-_____
)	
WILLIAM R. GRANGER,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service (“IRS”), by and through J. Douglas Overbey, United States Attorney for the Eastern District of Tennessee, shows unto the Court as follows:

1. This is a proceeding brought pursuant to the provisions of I.R.C. § 7402(b) and 7604(a) of Title 26, United States Code, to judicially enforce an IRS summons.

2. Shane Murray (“RO Murray”) is a Revenue Officer employed by the Small Business/Self Employed Division of the IRS at Johnson City, TN. *See* Declaration of Revenue Officer Shane Murray, Exhibit A. RO Murray is authorized to issue an IRS summons pursuant to the authority contained in 26 U.S.C. § 7602 and Treas. Reg. § 301.7602-1, 26 C.F.R. § 301.7602-1. *See* Murray Decl., Ex. A at ¶ 1.

3. The respondent, William R. Granger (“Respondent”) resides or is found at 104 Carolyn Circle, Bristol, TN 37620, within the jurisdiction of this Court.

4. RO Murray is conducting an investigation of the federal tax liability of Respondent for the income tax periods ending December 31, 2004, December 31, 2005, and December 31, 2006,

and civil penalties for the income tax periods ending December 31, 2004, December 31, 2005, December 31, 2006, and December 31, 2007. *See* Murray Decl., Ex. A at ¶ 2.

5. Respondent is in possession and control of testimony, books, papers, and other data that are relevant to the above-described investigation.

6. On June 21, 2017, RO Murray issued an IRS Summons, Form 6637, (“Summons”), directing Respondent to appear before him on July 10, 2017, at the IRS office located at 2513 Wesley Street, Suite 2, Johnson City, TN 37601, to testify and produce for examination: books, papers, records, and other data described in the summons. *See* Summons, Exhibit B; Murray Decl., Ex. A at ¶ 3. On June 23, 2017, RO Murray served an attested copy of the Summons on Respondent by personal service, as evidenced in the certificate of service on page two of the Summons. *See* Summons, Ex. B; Murray Decl., Ex. A at ¶¶ 4-5.

7. On July 10, 2017, Respondent appeared for the scheduled meeting with RO Murray as directed in the Summons, but Respondent did not provide the records sought in the Summons. Respondent’s refusal to comply with the Summons continues to the date of the Declaration. *See* Murray Decl., Ex. A at ¶ 6.

8. The books, papers, records, and other data sought by the Summons are not already in the possession of the IRS. *See* Murray Decl., Ex. A at ¶ 7.

9. All administrative actions required by the Internal Revenue Code for the issuance of a Summons have been taken. *See* Murray Decl., Ex. A at ¶ 8.

10. There is no Justice Department referral in effect within the meaning of 26 U.S.C. § 7602(d) with respect to the Respondent. *See* Murray Decl., Ex. A at ¶ 9.

11. To properly investigate the federal tax liability of Respondent for the income tax periods ended December 31, 2004, December 31, 2005, and December 31, 2006, and civil

penalties for the income tax periods ending December 31, 2004, December 31, 2005, December 31, 2006, and December 31, 2007, it is necessary for the IRS to obtain the testimony and to examine the books, papers, records, and other data sought by the Summons. *See Murray Decl.*, Ex. A at ¶ 10.

WHEREFORE, the United States respectfully requests that:

1. This Court enter an order directing Respondent to show cause, if any, why he should not comply with and obey the Summons issued to him, and each and every requirement of that Summons. Due to the necessity of personal service, the United States asks that the show cause hearing requested herein be scheduled no sooner than 45 days from the entry date of the order setting the hearing.


2. This Court enter an order directing Respondent to obey the Summons issued to him, and each and every requirement of that Summons, by ordering the attendance, testimony and production of the books, papers, records and other data as is required and called for by the terms of the Summons before RO Murray or any other proper officer or employee of the IRS, at such time and place as may be fixed by the IRS.

3. The United States recover its costs in maintaining this action.

4. The Court grant such other and further relief as is just and proper.

Respectfully submitted,

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